

Senate Amendment 3374

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1 1 Amend Senate File 478, as amended, passed, and
1 2 reprinted by the Senate, as follows:
1 3 #1. Page 10, by inserting after line 34 the
1 4 following:
1 5 <Sec. _____. DEPARTMENT OF ADMINISTRATIVE SERVICES
1 6 =JOB EVALUATION AND CLASSIFICATION STUDY.
1 7 1. For the fiscal year beginning July 1, 2009, and
1 8 ending June 30, 2010, the department of administrative
1 9 services shall conduct a job evaluation study of state
1 10 employees for the purpose of determining whether the
1 11 job classification and pay grade level of selected
1 12 state employees are properly determined.

1 13 2. In conducting the study, the department shall
1 14 provide a job evaluation questionnaire to a randomly
1 15 selected sample of state employees within particular
1 16 job classifications. The department shall examine
1 17 each questionnaire and determine, based upon an
1 18 evaluation system established by the department,
1 19 whether the particular state employee is properly
1 20 classified and assigned an appropriate pay grade. If
1 21 the department makes an initial determination that the
1 22 state employee is improperly classified, the
1 23 department shall allow the employer of the state
1 24 employee a reasonable opportunity to respond to the
1 25 alleged misclassification. If the department makes a
1 26 final determination that the state employee is
1 27 misclassified, the department shall direct the
1 28 employer of the state employee, within fourteen days
1 29 of the determination by the department, to properly
1 30 classify the state employee within the proper job
1 31 classification and pay grade.>

1 32 #2. Page 13, line 20, by inserting after the word
1 33 <regents> the following: <, the department of human
1 34 services,>.

1 35 #3. Page 13, line 23, by inserting after the word
1 36 <regents> the following: <, the department of human
1 37 services,>.

1 38 #4. Page 29, by inserting after line 7 the
1 39 following:

1 40 <Sec. _____. Section 321J.12, subsection 2,
1 41 paragraph d, Code 2009, is amended to read as follows:

1 42 d. A person whose license or privileges have been
1 43 revoked under subsection 1, paragraph "b", for one
1 44 year shall not be eligible for any temporary
1 45 restricted license for forty-five days after the
1 46 effective date of the revocation if the person has had
1 47 one previous revocation under this chapter, or for one
1 48 year after the effective date of the revocation, and
1 49 the if the person has had more than one previous
1 50 revocation under this chapter. The person shall be

2 1 ordered to install an ignition interlock device of a
2 2 type approved by the commissioner of public safety on
2 3 all vehicles owned or operated by the defendant if the
2 4 defendant seeks a temporary restricted license at the
2 5 end of the minimum period of ineligibility. A
2 6 temporary restricted license shall not be granted by
2 7 the department until the defendant installs the
2 8 ignition interlock device.>

2 9 #5. Page 29, by inserting after line 14 the
2 10 following:

2 11 <Sec. _____. There is appropriated from the general
2 12 fund of the state to the council on homelessness for
2 13 the fiscal year beginning July 1, 2009, and ending
2 14 June 30, 2010, the following amount, or so much
2 15 thereof as is necessary, to be used for the purposes
2 16 designated:

2 17 For the payment of expenses provided under section
2 18 16.100A, subsection 6, paragraph "d":

2 19 \$ 5,000

2 20 Sec. _____. FARMERS WITH DISABILITIES. There is
2 21 appropriated from the general fund of the state to the
2 22 department of education, vocational rehabilitation
2 23 services division for the fiscal year beginning July
2 24 1, 2009, and ending June 30, 2010, the following

2 25 amount, or so much thereof as is necessary, to be used
 2 26 for the purposes designated:
 2 27 For a program for farmers with disabilities:
 2 28 \$ 108,000
 2 29 Moneys appropriated for purposes of this section
 2 30 shall be used for the public purpose of providing a
 2 31 grant to a national nonprofit organization with over
 2 32 80 years of experience in assisting children and
 2 33 adults with disabilities and special needs. The funds
 2 34 shall be used for a nationally recognized program that
 2 35 began in 1986 and has been replicated in at least 30
 2 36 other states, but which is not available through any
 2 37 other entity in this state, that provides assistance
 2 38 to farmers with disabilities in all 99 counties to
 2 39 allow the farmers to remain in their own homes and be
 2 40 gainfully engaged in farming through provision of
 2 41 agricultural worksite and home modification
 2 42 consultations, peer support services, services to
 2 43 families, information and referral, and equipment loan
 2 44 services.>
 2 45 #6. Page 31, by inserting after line 28 the
 2 46 following:
 2 47 <Sec. _____. DEPARTMENT OF REVENUE. There is
 2 48 appropriated from the general fund of the state to the
 2 49 department of revenue for the fiscal year beginning
 2 50 July 1, 2009, and ending June 30, 2010, the following
 3 1 amount, or so much thereof as is necessary, to be used
 3 2 for the purposes designated:
 3 3 For salaries, support, maintenance, and
 3 4 miscellaneous purposes:
 3 5 \$ 2,500,000
 3 6 Sec. _____. GOVERNOR AND LIEUTENANT GOVERNOR. There
 3 7 is appropriated from the general fund of the state to
 3 8 the offices of the governor and the lieutenant
 3 9 governor for the fiscal year beginning July 1, 2009,
 3 10 and ending June 30, 2010, the following amount, or so
 3 11 much thereof as is necessary, to be used for the
 3 12 purposes designated:
 3 13 For salaries, support, maintenance, and
 3 14 miscellaneous purposes for the general office of the
 3 15 governor and the general office of the lieutenant
 3 16 governor:
 3 17 \$ 400,000
 3 18 Sec. _____. WORKFORCE DEVELOPMENT == FIELD OFFICES.
 3 19 There is appropriated from the special employment
 3 20 security contingency fund to the department of
 3 21 workforce development for the fiscal year beginning
 3 22 July 1, 2009, and ending June 30, 2010, the following
 3 23 amount, or so much thereof as is necessary, to be used
 3 24 for the purposes designated:
 3 25 For field offices:
 3 26 \$ 360,000
 3 27 Sec. _____. IOWA POWER FUND. There is appropriated
 3 28 from the general fund of the state to the office of
 3 29 energy independence for the fiscal year beginning July
 3 30 1, 2009, and ending June 30, 2010, the following
 3 31 amount, or so much thereof as is necessary, to be used
 3 32 for the purposes designated:
 3 33 For deposit in the Iowa power fund:
 3 34 \$ 4,000,000
 3 35 Sec. _____. COMMERCIAL SERVICE AIRPORTS. There is
 3 36 appropriated from the general fund of the state to the
 3 37 department of transportation for the fiscal year
 3 38 beginning July 1, 2009, and ending June 30, 2010, the
 3 39 following amount, or so much thereof as is necessary,
 3 40 to be used for the purposes designated:
 3 41 For infrastructure improvements at the commercial
 3 42 service airports within the state:
 3 43 \$ 1,500,000
 3 44 Fifty percent of the moneys appropriated in this
 3 45 section shall be allocated equally between each
 3 46 commercial air service airport, 40 percent of the
 3 47 moneys shall be allocated based on the percentage that
 3 48 the number of enplaned passengers at each commercial
 3 49 air service airport bears to the total number of
 3 50 enplaned passengers in the state during the previous
 4 1 fiscal year, and 10 percent of the moneys shall be
 4 2 allocated based on the percentage that the air cargo
 4 3 tonnage at each commercial air service airport bears
 4 4 to the total air cargo tonnage in the state during the
 4 5 previous fiscal year. In order for a commercial air

4 6 service airport to receive funding under this section,
4 7 the airport shall be required to submit applications
4 8 for funding of specific projects to the department for
4 9 approval by the state transportation commission.

4 10 Sec. _____. JOBS FOR AMERICA'S GRADUATES. There is
4 11 appropriated from the general fund of the state to the
4 12 department of education for the fiscal year beginning
4 13 July 1, 2009, and ending June 30, 2010, the following
4 14 amount, or so much thereof as is necessary, to be used
4 15 for the purposes designated:

4 16 For school districts to provide direct services to
4 17 the most at-risk senior high school students enrolled
4 18 in school districts through direct intervention by a
4 19 jobs for America's graduates specialist:
4 20 \$ 600,000

4 21 Sec. _____. EMPLOYEE MISCLASSIFICATION PROGRAM ==
4 22 GENERAL FUND. There is appropriated from the general
4 23 fund of the state to the department of workforce
4 24 development for the fiscal year beginning July 1,
4 25 2009, and ending June 30, 2010, the following amount,
4 26 or so much thereof as is necessary, to be used for the
4 27 purposes designated:

4 28 For enhancing efforts to investigate employers that
4 29 misclassify workers:
4 30 \$ 500,000

4 31 Sec. _____. EMPLOYEE MISCLASSIFICATION PROGRAM ==
4 32 SPECIAL EMPLOYMENT SECURITY CONTINGENCY FUND. For the
4 33 fiscal year beginning July 1, 2009, and ending June
4 34 30, 2010, the department of workforce development may
4 35 use up to \$250,000 from the employment security
4 36 contingency fund for enhancing efforts to investigate
4 37 employers that misclassify workers.

4 38 Sec. _____. INDIGENT DEFENSE PROGRAM. There is
4 39 appropriated from the general fund of the state to the
4 40 office of state public defender of the department of
4 41 inspections and appeals for the fiscal year beginning
4 42 July 1, 2008, and ending June 30, 2009, the following
4 43 amount, or so much thereof as is necessary, for the
4 44 purposes designated:

4 45 For the indigent defense program:
4 46 \$ 2,200,000

4 47 Sec. _____. EFFECTIVE DATE. The section of this
4 48 division of this Act, relating to an appropriation to
4 49 the office of state public defender of the department
4 50 of inspections and appeals, being deemed of immediate
5 1 importance, takes effect upon enactment.>

5 2 #7. Page 33, by striking lines 24 through 34.

5 3 #8. By striking page 35, line 21, through page 38,
5 4 line 10.

5 5 #9. Page 38, by striking lines 26 through 33.

5 6 #10. Page 44, by striking lines 20 through 24.

5 7 #11. Page 47, by striking lines 5 through 15.

5 8 #12. Page 48, by striking lines 18 through 28.

5 9 #13. Page 50, by inserting after line 11 the

5 10 following:

5 11 <Sec. _____. Section 423A.2, subsection 3, Code
5 12 2009, is amended to read as follows:

5 13 3. "Lodging" means rooms, apartments, or sleeping
5 14 quarters in a hotel, motel, inn, public lodging house,
5 15 rooming house, or manufactured or mobile home which is
5 16 tangible personal property, or in a tourist court, or
5 17 in any place where sleeping accommodations are
5 18 furnished to transient guests for rent, whether with
5 19 or without meals. Lodging does not include rooms that
5 20 are not used for sleeping accommodations.>

5 21 #14. Page 53, by striking lines 25 through 28.

5 22 #15. Page 54, by inserting after line 10 the
5 23 following:

5 24 <Sec. _____. 2009 Iowa Acts, House File 809, if
5 25 enacted, is amended by adding the following new
5 26 section:

5 27 Sec. _____. NEW SECTION. FUTURE REPEAL OF
5 28 DEPARTMENT OF COMMERCE REVOLVING FUND == COMPLIANCE.

5 29 1. Division VIII of this Act, relating to the
5 30 creation of a department of commerce revolving fund,
5 31 is repealed July 1, 2011. The Code editor shall
5 32 restore the language in the sections of the Code of
5 33 Iowa amended by the division to the language present
5 34 in those sections in the 2009 Code of Iowa.

5 35 2. The divisions of the department of commerce
5 36 shall comply with appropriate provisions of section

5 37 8.31 and with directions by the governor to executive
5 38 branch departments regarding restrictions on
5 39 out-of-state travel, hiring justifications,
5 40 association memberships, equipment purchases,
5 41 consulting contracts, and any other expenditure
5 42 efficiencies that the governor deems appropriate.>
5 43 #16. Page 57, by striking line 26 and inserting
5 44 the following:
5 45 <..... \$ 225,602>
5 46 #17. Page 59, by inserting after line 25 the
5 47 following:
5 48 <Sec. ____ . COMPULSORY SCHOOL ATTENDANCE AGE ==
5 49 WORKING GROUP.
5 50 1. Of the amount appropriated from the human
6 1 services reinvestment fund created in 2009 Iowa Acts,
6 2 House File 820, if enacted, to the legislative
6 3 services agency for the fiscal year beginning July 1,
6 4 2009, and ending June 30, 2010, \$115,000 is
6 5 transferred to the department of education to be used
6 6 for costs associated with the working group convened
6 7 pursuant to subsection 2.
6 8 2. The department of education shall convene a
6 9 working group comprised of the director of the
6 10 department of education, or the director's designee,
6 11 and other education stakeholders appointed by the
6 12 department to review supports for students affected by
6 13 an increase in the compulsory attendance age from
6 14 sixteen to eighteen years of age. The working group
6 15 shall consider, at a minimum, the necessity of
6 16 expansion of support programs and services for such
6 17 students, online at-risk academy courses, career
6 18 academies, and current at-risk allowable growth
6 19 provisions, and full funding of the instructional
6 20 support levy. The working group shall submit its
6 21 findings and recommendations, including any proposed
6 22 changes in policy or statute, to the state board of
6 23 education and the general assembly by January 15,
6 24 2010.>
6 25 #18. By striking page 63, line 20, through page
6 26 65, line 3.
6 27 #19. By striking page 66, line 5, through page 68,
6 28 line 19.
6 29 #20. Page 69, by striking line 21 and inserting
6 30 the following: <7,850,000>.
6 31 #21. Page 69, line 24, by striking the word
6 32 <disaster> and inserting the following: <disaster
6 33 recovery>.
6 34 #22. Page 70, by striking lines 2 through 21 and
6 35 inserting the following:
6 36 <Sec. ____ . REBUILD IOWA OFFICE == APPROPRIATION.
6 37 1. There is appropriated from the Iowa economic
6 38 emergency fund created in section 8.55 to the rebuild
6 39 Iowa office for the fiscal year beginning July 1,
6 40 2008, and ending June 30, 2009, the following amount,
6 41 or so much thereof as is necessary, to be used for
6 42 purposes of this section:
6 43 \$ 1,150,000
6 44 2. From the moneys appropriated in this section,
6 45 the rebuild Iowa office shall distribute \$1,150,000 to
6 46 cities adversely impacted by tornadoes during the
6 47 incident period identified by Presidential Disaster DR
6 48 1763=IA. The rebuild Iowa office shall distribute
6 49 moneys to all of the following adversely impacted
6 50 political subdivisions:
7 1 a. For Marion county for the benefit of Attica:
7 2 \$ 25,000
7 3 b. For Dunkerton:
7 4 \$ 50,000
7 5 c. For Fairbank:
7 6 \$ 50,000
7 7 d. For Hazleton:
7 8 \$ 50,000
7 9 e. For New Hartford:
7 10 \$ 200,000
7 11 f. For Delaware county for the benefit of Oneida:
7 12 \$ 25,000
7 13 g. For Parkersburg:
7 14 \$ 750,000>
7 15 #23. Page 70, line 34, by striking the words
7 16 <community recovery centers> and inserting the
7 17 following: <area long-term recovery committees>.

7 18 #24. Page 71, by striking lines 17 through 28, and
7 19 inserting the following:
7 20 <Sec. _____. MEDICAID ENTERPRISE STUDY. The
7 21 department of human services shall explore
7 22 incorporating data mining, predictive modeling, and
7 23 data analytics which may include automated claims
7 24 review, to address provider overpayments,
7 25 underpayments, and fraud within the Iowa Medicaid
7 26 enterprise for the fiscal period beginning July 1,
7 27 2006, and ending June 30, 2009. The review shall
7 28 assume only Iowa-specific models, patterns, and trend
7 29 data. The department shall issue a request for
7 30 proposals to competitively procure such services no
7 31 later than August 1, 2009. If the results from the
7 32 request for proposals demonstrate that such an
7 33 approach will provide a net benefit to the state, the
7 34 department shall enter into a contract for such
7 35 services no later than September 30, 2009.>

7 36 #25. Page 71, by inserting before line 29 the
7 37 following:

7 38 <Sec. _____. RISK POOL == FISCAL YEAR 2009=2010.
7 39 For purposes of the timeframes for applying for and
7 40 receiving risk pool assistance under section 426B.5,
7 41 for the fiscal year beginning July 1, 2009,
7 42 notwithstanding contrary provisions of section 426B.5,
7 43 subsection 2, a county must apply to the risk pool
7 44 board for assistance from the risk pool on or before
7 45 July 1, 2009. The risk pool board shall make its
7 46 final decisions on or before August 15, 2009,
7 47 regarding acceptance or rejection of the applications
7 48 for assistance and the total amount of assistance
7 49 applied for and approved shall be considered
7 50 obligated. The department of human services shall
8 1 authorize the issuance of warrants payable to the
8 2 county treasurer for the amounts due and the warrants
8 3 shall be issued on or before September 15, 2009.>

8 4 #26. Page 71, line 35, by inserting after the word
8 5 <for> the following: <medically necessary>.

8 6 #27. Page 72, line 6, by inserting after the word
8 7 <Such> the following: <medically necessary>.

8 8 #28. Page 79, by striking lines 24 through 30.

8 9 #29. Page 80, by inserting after line 8 the
8 10 following:

8 11 <Sec. _____. 2008 Iowa Acts, chapter 1178, section
8 12 18, is amended by adding the following new subsection:
8 13 NEW SUBSECTION. 7. Notwithstanding section 8.33,
8 14 moneys appropriated in this section that remain
8 15 unencumbered or unobligated at the close of the fiscal
8 16 year shall not revert but shall remain available for
8 17 expenditure for the purposes designated until the
8 18 close of the succeeding fiscal year.>

8 19 #30. Page 80, by inserting before line 16 the
8 20 following:

8 21 <DIVISION ____
8 22 DATA CENTERS

8 23 Sec. _____. Section 423.3, Code 2009, is amended by
8 24 adding the following new subsection:

8 25 NEW SUBSECTION. 95. a. (1) The sales price from
8 26 the sale or rental of computers and equipment that are
8 27 necessary for the maintenance and operation of a data
8 28 center business and property whether directly or
8 29 indirectly connected to the computers, including but
8 30 not limited to cooling systems, cooling towers, and
8 31 other temperature control infrastructure; power
8 32 infrastructure for transformation, distribution, or
8 33 management of electricity used for the maintenance and
8 34 operation of the data center business, including but
8 35 not limited to exterior dedicated business-owned
8 36 substations, backup power generation systems, battery
8 37 systems, and related infrastructure; and racking
8 38 systems, cabling, and trays, which are necessary for
8 39 the maintenance and operation of the data center
8 40 business.

8 41 (2) The sales price of backup power generation
8 42 fuel that is purchased by a data center business for
8 43 use in the items listed in subparagraph (1).

8 44 (3) The sales price of electricity purchased for
8 45 use by a data center business.

8 46 b. For the purpose of claiming this exemption, all
8 47 of the following requirements shall be met:

8 48 (1) The purchaser or renter shall be a data center

8 49 business.

8 50 (2) The data center business shall have a physical
9 1 location in the state that is, in the aggregate, at
9 2 least five thousand square feet in size that is used
9 3 for the operations and maintenance of the data center
9 4 business.

9 5 (3) The data center business shall make a minimum
9 6 investment in an Iowa physical location of two hundred
9 7 million dollars within the first six years of
9 8 operation in Iowa beginning with the date the data
9 9 center business initiates site preparation activities.
9 10 The minimum investment includes the initial
9 11 investment, including land and subsequent acquisition
9 12 of additional adjacent land and subsequent investment
9 13 at the Iowa location.

9 14 (4) The data center business shall comply with the
9 15 sustainable design and construction standards
9 16 established by the state building code commissioner
9 17 pursuant to section 103A.8B.

9 18 c. This exemption applies from the date of the
9 19 initial investment in or the initiation of site
9 20 preparation activities for the data center business
9 21 facility as described in paragraph "b".

9 22 d. Failure to meet eighty percent of the minimum
9 23 investment amount requirement specified in paragraph
9 24 "b" within the first six years of operation from the
9 25 date the data center business initiates site
9 26 preparation activities will result in the data center
9 27 business losing the right to claim this data center
9 28 business exemption and the data center business shall
9 29 pay all sales or use tax that would have been due on
9 30 the purchase or rental or use of the items listed in
9 31 this exemption, plus any applicable penalty and
9 32 interest imposed by statute.

9 33 e. For purposes of this subsection:

9 34 (1) "Data center" means a building rehabilitated
9 35 or constructed to house a group of networked server
9 36 computers in one physical location in order to
9 37 centralize the storage, management, and dissemination
9 38 of data and information pertaining to a particular
9 39 business, taxonomy, or body of knowledge. A data
9 40 center business's facility typically includes the
9 41 mechanical and electrical systems, redundant or backup
9 42 power supplies, redundant data communications
9 43 connections, environmental controls, and fire
9 44 suppression systems. A data center business's
9 45 facility also includes a restricted access area
9 46 employing advanced physical security measures such as
9 47 video surveillance systems and card-based security or
9 48 biometric security access systems.

9 49 (2) "Data center business" means an entity whose
9 50 business among other businesses, is to operate a data
10 1 center.

10 2 Sec. ____ Section 423.4, subsection 8, Code 2009,
10 3 is amended to read as follows:

10 4 8. a. ~~The owner of an information technology~~
~~10 5 facility a data center business, as defined in section~~
~~10 6 423.3, subsection 95, located in this state on July 1,~~
~~10 7 2007, and having a primary business with a North~~
~~10 8 American industry classification system number 518210~~
~~10 9 or 541519 as verified by the department of economic~~
~~10 10 development using nationally recognized third-party~~
~~10 11 sources such as Hoovers, Harris Directory or others~~
~~10 12 designated by the department of economic development,~~
10 13 may make an annual application for up to five
10 14 consecutive years to the department for the refund of
10 15 fifty percent of the sales or use tax upon the sales
10 16 price of all sales of fuel used in creating heat,
10 17 power, and steam for processing or generating
10 18 electrical current, or from the sale of electricity
10 19 consumed by computers, machinery, or other equipment
10 20 for operation of the technology data center business
10 21 facility.

10 22 b. ~~An information technology facility~~ A data
~~10 23 center business~~ shall qualify for the refund in this
10 24 subsection if all of the following criteria are met:

10 25 (1) ~~The facility's six-digit North American~~
~~10 26 industry classification system number 518210 or 541519~~
~~10 27 indicates that the facility is primarily engaged in~~
~~10 28 providing computer-related services~~ data center
10 29 business shall make an investment in an Iowa physical

10 30 location within the first three years of operation in
10 31 Iowa beginning with the date on which the data center
10 32 business initiates site preparation activities.
10 33 (2) The amount of the investment in an Iowa
10 34 physical location, including the value of a lease
10 35 agreement, or an investment in land or buildings, and
10 36 the capital expenditures for computers, machinery, and
10 37 other equipment used in the operation of the facility
10 38 equals data center business shall equal at least one
10 39 million dollars, but shall not exceed ten million
10 40 dollars for a newly constructed building or five
10 41 million dollars for a rehabilitated building.

10 42 (3) If the data center business is leasing a
10 43 building to house operations, the data center business
10 44 shall enter into a lease that is at least five years
10 45 in duration.

10 46 ~~(3)~~ (4) The facility is certified as meeting the
10 47 Leadership in Energy and Environmental Design (LEED)
10 48 standards data center business shall comply with the
10 49 sustainable design and construction standards
10 50 established by the state building code commissioner
11 1 pursuant to section 103A.8B.

11 2 c. The refund may be obtained only in the
11 3 following manner and under the following conditions:

11 4 (1) The applicant shall use forms furnished by the
11 5 department.

11 6 (2) The applicant shall separately list the
11 7 amounts of sales and use tax paid during the reporting
11 8 period.

11 9 (3) The applicant may request when the refund
11 10 begins, but it must start on the first day of a month
11 11 and proceed for a continuous twelve-month period.

11 12 d. In determining the amount to be refunded, if
11 13 the dates of the utility billing or meter reading
11 14 cycle for the sale or furnishing of metered gas and
11 15 electricity are on or after the first day of the first
11 16 month through the last day of the last month of the
11 17 refund year, ~~the full fifty percent of the~~ amount of
11 18 tax charged in the billings shall be refunded. In

11 19 determining the amount to be refunded, if the dates of
11 20 the sale or furnishing of fuel for purposes of
11 21 commercial energy and the delivery of the fuel are on
11 22 or after the first day of the first month through the
11 23 last day of the last month of the refund year, ~~the~~
11 24 ~~full fifty percent of the~~ amount of tax charged in the
11 25 billings shall be refunded.

11 26 e. To receive refunds during the five-year period,
11 27 the applicant shall file a refund claim within three
11 28 months after the end of each refund year.

11 29 f. The refund in this subsection applies only to
11 30 state sales and use tax paid and does not apply to
11 31 local option sales and services taxes imposed pursuant
11 32 to ~~chapters chapter~~ 423B and 423E. Notwithstanding
11 33 the state sales tax imposed in section 423.2, a refund

11 34 issued pursuant to this section shall not exceed an
11 35 amount equal to five percent of the sales price of the
11 36 fuel used to create heat, power, and steam for
11 37 processing or generating electrical current or from
11 38 the sale price of electricity consumed by computers,
11 39 machinery, or other equipment for operation of the
11 40 data center business facility.

11 41 Sec. _____. Section 423.4, Code 2009, is amended by
11 42 adding the following new subsection:

11 43 NEW SUBSECTION. 9. a. The owner of a data center
11 44 business, as defined in section 423.3, subsection 95,
11 45 paragraph "e", located in this state that is not
11 46 eligible for the exemption under section 423.3,
11 47 subsection 95, may make an annual application to the
11 48 department for the refund of fifty percent of the
11 49 sales or use tax upon all of the following:

11 50 (1) The sales price from the sale or rental of
12 1 computers and equipment that are necessary for the
12 2 maintenance and operation of a data center business
12 3 and property whether directly or indirectly connected
12 4 to the computers, including but not limited to cooling
12 5 systems, cooling towers, and other temperature control
12 6 infrastructure; power infrastructure for
12 7 transformation, distribution, or management of
12 8 electricity used for the maintenance and operation of
12 9 the data center business including but not limited to
12 10 exterior dedicated business-owned substations, backup

12 11 power generation systems, battery systems, and related
12 12 infrastructure; and racking systems, cabling, and
12 13 trays, which are necessary for the maintenance and
12 14 operation of the data center business.

12 15 (2) The sales price of backup power generation
12 16 fuel that is purchased by a data center business for
12 17 use in the items listed in subparagraph (1).

12 18 (3) The sales price of electricity purchased for
12 19 use in providing data center services.

12 20 b. A data center business shall qualify for the
12 21 partial refund in this subsection if all of the
12 22 following criteria are met:

12 23 (1) The data center business shall have a physical
12 24 location in the state which is at least five thousand
12 25 square feet in size.

12 26 (2) The data center business shall make a minimum
12 27 investment of at least ten million dollars, in the
12 28 case of new construction, or at least five million
12 29 dollars in the case of a rehabilitated building, in an
12 30 Iowa physical location within the first six years of
12 31 operation in Iowa, beginning with the date on which
12 32 the data center business initiates site preparation
12 33 activities. The minimum investment includes the
12 34 initial investment, including the value of a lease
12 35 agreement or the amount invested in land and
12 36 subsequent acquisition of additional adjacent land and
12 37 subsequent investment at the Iowa location.

12 38 (3) If the data center business is leasing a
12 39 building to house operations, the data center business
12 40 shall enter into a lease that is at least five years
12 41 in duration.

12 42 (4) The data center business shall comply with the
12 43 sustainable design and construction standards
12 44 established by the state building code commissioner
12 45 pursuant to section 103A.8B.

12 46 c. The refund allowed under this subsection shall
12 47 be available for the following periods of time:

12 48 (1) For an investment of at least ten million
12 49 dollars, in the case of new construction, or at least
12 50 five million dollars, in the case of a rehabilitated
13 1 building, but less than one hundred thirty-six million
13 2 dollars, ten years.

13 3 (2) For an investment of at least one hundred
13 4 thirty-six million dollars, but less than two hundred
13 5 million dollars, seven years.

13 6 d. The refund may be obtained only in the
13 7 following manner and under the following conditions:

13 8 (1) The applicant shall use forms furnished by the
13 9 department.

13 10 (2) The applicant shall separately list the
13 11 amounts of sales and use tax paid during the reporting
13 12 period.

13 13 (3) The applicant may request when the refund
13 14 begins, but it must start on the first day of a month
13 15 and proceed for a continuous twelve-month period.

13 16 e. In determining the amount to be refunded, if
13 17 the dates of the utility billing or meter reading
13 18 cycle for the sale or furnishing of metered gas and
13 19 electricity are on or after the first day of the first
13 20 month through the last day of the last month of the
13 21 refund year, fifty percent of the amount of tax
13 22 charged in the billings shall be refunded. In
13 23 determining the amount to be refunded, if the dates of
13 24 the sale or furnishing of fuel for purposes of
13 25 commercial energy and the delivery of the fuel are on
13 26 or after the first day of the first month through the
13 27 last day of the last month of the refund year, fifty
13 28 percent of the amount of tax charged in the billings
13 29 shall be refunded.

13 30 f. To receive refunds during the applicable refund
13 31 period, the applicant shall file a refund claim within
13 32 three months after the end of each refund year.

13 33 g. The refund in this subsection applies only to
13 34 state sales and use tax paid and does not apply to
13 35 local option sales and services taxes imposed pursuant
13 36 to chapter 423B. Notwithstanding the state sales tax
13 37 imposed in section 423.2, a refund issued pursuant to
13 38 this section shall not exceed an amount equal to five
13 39 percent of the sales price of the items listed in
13 40 paragraph "a", subparagraphs (1), (2), and (3).

13 41 Sec. _____. Section 427.1, Code 2009, is amended by

13 42 adding the following new subsection:

13 43 NEW SUBSECTION. 37. DATA CENTER BUSINESS

13 44 PROPERTY.

13 45 a. Property, other than land and buildings and
13 46 other improvements, that is utilized by a data center
13 47 business as defined in and meeting the requirements of
13 48 section 423.3, subsection 95, including computers and
13 49 equipment that are necessary for the maintenance and
13 50 operation of a data center business and other property
14 1 whether directly or indirectly connected to the
14 2 computers, including but not limited to cooling
14 3 systems, cooling towers, and other temperature control
14 4 infrastructure; power infrastructure for
14 5 transformation, distribution, or management of
14 6 electricity, including but not limited to exterior
14 7 dedicated business-owned substations, and power
14 8 distribution systems which are not subject to
14 9 assessment under chapter 437A; racking systems,
14 10 cabling, and trays; and backup power generation
14 11 systems, battery systems, and related infrastructure
14 12 all of which are necessary for the maintenance and
14 13 operation of the data center business.

14 14 b. This data center business exemption applies
14 15 beginning with the assessment year the investment in
14 16 or construction of the facility utilizing the
14 17 materials, equipment, and systems set forth in
14 18 paragraph "a" are first assessed.

14 19 Sec. ____ IMPLEMENTATION. Section 25B.7 does not
14 20 apply to the property tax exemption enacted in this
14 21 Act.

14 22 Sec. ____ APPLICABILITY DATE PROVISION. The
14 23 sections of this Act providing sales and use tax
14 24 refunds apply to sales and use tax paid on or after
14 25 July 1, 2009.>

14 26 #31. By striking page 89, line 9, through page 90,
14 27 line 30, and inserting the following:

14 28 <Sec. ____ Section 483A.1, subsection 2,
14 29 paragraphs c, d, e, f, and g, Code 2009, are amended
14 30 to read as follows:

- 14 31 c. Hunting license, eighteen years of
14 32 age or older \$ ~~80.00~~
14 33 110.00
- 14 34 d. Hunting license, under eighteen
14 35 years of age \$ 30.00
- 14 36 e. Deer hunting license, antlered or
14 37 any sex deer \$~~220.00~~
14 38 295.00
- 14 39 f. Deer hunting license, antlerless
14 40 deer only, required with the purchase
14 41 of an antlered or any sex deer hunting
14 42 license \$~~100.00~~
14 43 125.00
- 14 44 g. Deer hunting license, antlerless
14 45 deer only \$~~150.00~~
14 46 225.00

14 47 Sec. ____ Section 483A.1, subsection 2, Code 2009,
14 48 is amended by adding the following new paragraph:

14 49 NEW PARAGRAPH. gg. Holiday deer hunting license
14 50 issued under section 483A.8, subsection 6,
15 1 antlerless deer only..... \$ 75.00>

15 2 #32. Page 93, by inserting after line 17 the
15 3 following:

15 4 <DIVISION ____

15 5 METHANE GAS CONVERSION PROPERTY

15 6 Sec. ____ Section 427.1, subsection 29, paragraph
15 7 a, Code 2009, is amended to read as follows:

15 8 a. For purposes of this subsection, "methane gas
15 9 conversion property" means personal property, real
15 10 property, and improvements to real property, and
15 11 machinery, equipment, and computers assessed as real
15 12 property pursuant to section 427A.1, subsection 1,
15 13 paragraphs "e" and "j", used in an operation ~~connected~~
~~15 14 with, or in conjunction with, a publicly owned~~
~~15 15 sanitary landfill to decompose waste and convert the~~
~~15 16 waste to gas, to collect methane gas or other gases~~
15 17 produced as a by-product of waste decomposition and to
15 18 convert the gas to energy, or to collect waste ~~that~~
~~15 19 would otherwise be collected by, or deposited with, a~~
~~15 20 publicly owned sanitary landfill~~ in order to decompose
15 21 the waste to produce methane gas or other gases and to
15 22 convert the gas to energy. ~~However, property used to~~

~~15 23 decompose the waste and convert the waste to gas is~~
~~15 24 not eligible for this exemption.~~

15 25 Sec. _____. Section 427.1, subsection 29, Code 2009,
15 26 is amended by adding the following new paragraph:

15 27 NEW PARAGRAPH. d. With respect to methane gas
15 28 conversion property other than that used in an
15 29 operation connected with, or in conjunction with, a
15 30 publicly owned sanitary landfill, the exemption
15 31 pursuant to this subsection shall be limited to
15 32 property originally placed in operation on or after
15 33 January 1, 2008, and on or before December 31, 2012,
15 34 and shall be available for the ten-year period
15 35 following the date the property was originally placed
15 36 in operation.

15 37 Sec. _____. Section 437A.6, subsection 1, paragraph
15 38 d, Code 2009, is amended to read as follows:

15 39 d. Methane gas conversion property subject to
15 40 section 427.1, subsection 29, to the extent the
~~15 41 property is used in connection with, or in conjunction~~
~~15 42 with, a publicly owned sanitary landfill or used to~~
~~15 43 collect waste that would otherwise be collected by, or~~
~~15 44 deposited with, a publicly owned sanitary landfill.~~

15 45 Sec. _____. IMPLEMENTATION. Section 25B.7 does not
15 46 apply to the property tax exemption amended in this
15 47 division of this Act.

15 48 Sec. _____. EFFECTIVE AND APPLICABILITY DATES. This
15 49 division of this Act, being deemed of immediate
15 50 importance, takes effect upon enactment and applies
16 1 retroactively to assessment years beginning on or
16 2 after January 1, 2008. Notwithstanding section 427.1,
16 3 subsection 29, paragraph "c", claims for exemption for
16 4 the 2008 and 2009 assessment years shall be filed with
16 5 the appropriate assessing authority on or before June
16 6 30, 2009.>

16 7 [#33](#). Page 96, by striking lines 7 through 18.

16 8 [#34](#). Page 96, by inserting after line 21 the
16 9 following:

16 10 <DIVISION ____
16 11 REPORTS OF REFUND CLAIMS

16 12 Sec. _____. Section 15.335, Code 2009, is amended by
16 13 adding the following new subsection:

16 14 NEW SUBSECTION. 6. The department of revenue
16 15 shall by February 15 of each year issue an annual
16 16 report to the general assembly containing the total
16 17 amount of all claims made by employers under this
16 18 section, and the portion of the claims issued as
16 19 refunds, for all claims processed during the previous
16 20 calendar year, beginning with claims filed on or after
16 21 January 1, 2009. The report shall contain the name of
16 22 each claimant for whom a tax credit in excess of five
16 23 hundred thousand dollars was issued and the amount of
16 24 the credit received.

16 25 Sec. _____. Section 422.10, Code 2009, is amended by
16 26 adding the following new subsection:

16 27 NEW SUBSECTION. 6. The department shall by
16 28 February 15 of each year issue an annual report to the
16 29 general assembly containing the total amount of all
16 30 claims made by employers under this section and the
16 31 portion of the claims issued as refunds, for all
16 32 claims processed during the previous calendar year,
16 33 beginning with claims filed on or after January 1,
16 34 2009. The report shall contain the name of each
16 35 claimant for whom a tax credit in excess of five
16 36 hundred thousand dollars was issued and the amount of
16 37 the credit received.

16 38 Sec. _____. Section 422.33, Code 2009, subsection 5,
16 39 is amended by adding the following new paragraph:

16 40 NEW PARAGRAPH. h. The department shall by
16 41 February 15 of each year issue an annual report to the
16 42 general assembly containing the total amount of all
16 43 claims made by employers under this subsection and the
16 44 portion of the claims issued as refunds, for all
16 45 claims processed during the previous calendar year,
16 46 beginning with claims filed on or after January 1,
16 47 2009. The report shall contain the name of each
16 48 claimant for whom a tax credit in excess of five
16 49 hundred thousand dollars was issued and the amount of
16 50 the credit received.>

17 1 [#35](#). By renumbering, relettering, or redesignating
17 2 and correcting internal references as necessary.

17 3 SF 478.H

